

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

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|---------------------------------|---|-----------|
| KEVIN M. SMITH, for and on |) | |
| behalf of K.M.J. International, |) | |
| Inc., and KEVIN M. SMITH, |) | |
| |) | |
| Plaintiffs, |) | |
| |) | |
| v. |) | 1:10CV673 |
| |) | |
| U.S. GOVERNMENT, U.S. |) | |
| TREASURY DEPARTMENT, INTERNAL |) | |
| REVENUE SERVICE, NOREEN BAVARO, |) | |
| I.R.S. Agent, |) | |
| |) | |
| Defendants. |) | |

ORDER

On September 13, 2010, the Magistrate Judge entered a Memorandum Opinion and Order (Doc. 4) denying Plaintiff's Application for Leave to Proceed In Forma Pauperis and Affidavit/Declaration in Support. Plaintiff filed a pleading entitled "Plaintiffs [sic] Response to Magistrate Decision with Motions by Plaintiffs" (Doc. 6) and Defendants filed a Reply (Doc. 7).

Plaintiff's pleading (Doc. 6) is not clear, and it is particularly not clear what part of the Magistrate Judge's order Plaintiff finds objectionable. Nevertheless, the order of the Magistrate Judge relates to a pretrial matter (IFP status).

Such an order may be reconsidered "only where it has been shown that the magistrate judge's order is clearly erroneous or contrary to law." 28 U.S.C. § 636. Plaintiff's response does not raise any issue which was decided by the magistrate judge in a manner that is clearly erroneous or contrary to law and the order should be affirmed. Nevertheless, this court has appropriately reviewed the portions of the Magistrate Judge's order and has made a de novo determination which is in accord with the Magistrate Judge's order. The court therefore adopts the Magistrate Judge's order of September 13, 2010 (Doc. 4).

The court dispenses with oral argument and hereby **AFFIRMS AND ADOPTS** the order of the Magistrate Judge dated September 13, 2010. Plaintiff is further cautioned that, as found by the Magistrate Judge, Plaintiff will not be permitted to appear on behalf of a corporation in this case unless Plaintiff is a duly licensed attorney authorized to appear in this court. Plaintiff is hereby cautioned that his continued appearance in a pro se capacity on behalf of a corporation (see Doc. 6 (requesting extension and other relief on behalf of "Plaintiffs"), Doc. 13 at 2 ("Plaintiffs enter Response to Defendants' Motion to Dismiss") and Doc. 15 at 1 ("Herein now Comes the Plaintiffs")) may result in sanctions, including dismissal.

This the 19th day of February, 2013.

William L. Ostun, Jr.
United States District Judge